SUBJECT No. 36

Appointment of Bonded Depot Mutsaddis by Government.

Messrs. B Dasappa and P. Achaiya, Kolar Municipality.

Mr. Dasappa.—At present, these appointments are made by the carrying contractor and this arrangement is not working satisfactorily and is causing great hardship to the people. It is therefore prayed that Bonded Depot Mustaddies may hereafter be appointed by Government.

Dewan.—Will be enquired into and considered.

REVENUE—(INCOMETAX.)

(Nos. 37 to 41)

SUBJECT No. 37

Removal of inconveniences in the working of the Income-tax Regulation.

Messrs. Ananthalakshminaranappa, Anantharjappa and Veerappa Gowda, TumkurTaluk; G. Murigappa and G. S. Murigappa, Gubbi Taluk.

Mr. Anantha Lakshminarnappa.—Income-tax payable for two or three years is assessed at a time and recovered by adopting coercive measures without proper enquiry into the merits of the case. Provision is made for an appeal to the immediate officer concerned, that is the Sub-Divisional Officer, but that officer throws it out on the ground that everything is done after proper enquiry and consideration of the case. It so happens that if a petition is sent by registered post to the Deputy Commissioner, against the decision of the Sub-Division Officer, the Deputy Commissioner will be either on tour or on leave. The Sub-Division Officer will be in charge of his duties and who, knowing full well the previous history of the case will immediately confirm the original decision. To avoid these hardships, it is suggested that Inspectors and other income-tax officers should be ordered to go and enquire in the localities concerned and in neighbouring areas from the village subordinates, patels shanbhogs, etc., and obtain exact information as to the accuracy or otherwise of the transactions before the tax is levied. The tax is payable in two instalments and the time for preferring an appeal is short. This works as a great harpship especially in the rural parts where there are no postal facilities. The agricultural classes in the villages are illiterate and gumastas are not easily available. As it will take time to complete all the formalities, it is prayed that the time fixed for preferring appeals might be extended at least to three months.

Second Member of Council.—The present rules require the income-tax officers to make proper enquiry before levying the tax.

Dewan.—The rules require them to do it and establishment is given for this purpose. I have personally conducted inspections on the spot. The facts of the case are not as stated by the member.

Mr. Ananthalakshminaranappa.—A uniform rate is being levied every year.

Second Member of Council.—That is only provisional.

Mr. Ananthalakshminaranappa.—I can bring several instances to the notice of the Government.

Dewan.—It is not possible to effect any change in the rules. If there are any individual cases of hardships, representations may be made to the Deputy Commissioner.

Mr. Karnick Krishnamurthi Rao.—Government do not get much income from individual assessees. Much difficulty is experienced by ordinary individuals in maintaining accounts. Instead of levying income-tax on